

**IN THE INCOME TAX APPELLATE TRIBUNAL,
KOLKATA-PATNA 'e-COURT', KOLKATA
[Hybrid Court Hearing]**

**Before Shri Duvvuru RL Reddy, Vice-President (KZ)
&
Shri Sanjay Awasthi, Accountant Member**

**I.T.A. No. 39/PAT/2025
Assessment Year: 2018-2019**

***Jyoti Kumari,.....Appellant
Dagarua Hat, B.O.,
Barsauni, Purnia-854326, Bihar
[PAN:CANPK5913M]***

-Vs.-

***CIT(A)
Income Tax Department,.....Respondent
New Delhi,
Income Tax Office,
North Block, Delhi-110001***

Appearances by:

Shri Rahul Prag, C.A., appeared on behalf of the assessee

*Shri Ashwani Kumar Singal, JCIT, appeared on behalf
of the Revenue*

Date of concluding the hearing: April 29, 2025

Date of pronouncing the order: May 26, 2025

O R D E R

Per Duvvuru RL Reddy, Vice-President (KZ):-

The present appeal is directed at the instance of assessee against the order of Id. Commissioner of Income Tax (Appeals),

National Faceless Appeal Centre (NFAC), Delhi dated 18th November, 2024 passed for Assessment Year 2018-19.

2. Brief facts of the case are that the assessee is an individual and is a non-filer. The return of income for the year under consideration has not been filed by the assessee. In this case, information was received from the Insight portal which suggest that the income chargeable to tax has escaped assessment in the case of the assessee. Information received by the ld. Assessing Officer was within the Explanation 1(i) of proviso to Section 148 and the information in the instant case was categorized under the head 'any information flagged in the case of assessee for the relevant assessment year in accordance with the risk management strategy formulated by the Board from time to time'. The case was selected for scrutiny under section 148. In this regard, order under section 148A(d) of the Act was passed and notice under section 148 by the jurisdictional Assessing Officer was issued on 26.03.2022. The assessee was asked to explain the details and source of the credit in the Bank account amounting to Rs.1,77,18,510/- vide notice under section 142(1) of the Act dated 13.01.2023, but the assessee has not explained the credited amount in the bank account and failed to file any reply/response. Therefore, ld. Assessing officer treated the amount of Rs.1,77,18,510/- as unexplained and added to the income of the assessee as unexplained money under section 69A of the Income Tax Act. On being aggrieved, the assessee preferred an appeal before the ld. CIT(Appeals).

3. The ld. CIT(Appeals) has given several opportunities to the assessee to substantiate its claim, but the appellant neither filed the written submission nor represented the case before the ld. CIT(Appeals). Thereafter the ld. CIT(Appeals) dismissed the appeal *ex-parte* on 18th November, 2024.

4. On being aggrieved, the assessee preferred an appeal before the ITAT.

5. At the time of hearing, ld. Counsel for the assessee prayed before the Bench that the impugned order be set aside and remitted back to the file of ld. CIT(Appeals) for deciding it afresh.

6. At the outset, ld. D.R. brought to my notice that the assessee did not produce the relevant documents as asked by the ld. Assessing Officer during the assessment proceedings. Therefore, the ld. Assessing Officer passed the assessment order assessing the taxable income at Rs.1,77,18,510/- as unexplained. Thereafter the assessee preferred an appeal before the ld. CIT(Appeals). The ld. CIT(Appeals) has given many opportunities to the assessee and the assessee neither filed written submission nor any evidence before the ld. CIT(Appeals). He further submitted that before the ITAT, the assessee did not substantiate its claim. Therefore, he pleaded to uphold the order passed by the ld. CIT(Appeals).

7. We have heard the rival contentions and perused the material available on record. Considering the facts and circumstances of the case, we are inclined to set aside the order passed by the ld.

CIT(Appeals) in order to meet the principle of natural justice, and remit the matter back to the file of ld. CIT(Appeals) with a direction to provide one more opportunity of being heard to the assessee. At the same breath, we also hereby caution the assessee to promptly co-operate with the proceedings before the Ld. CIT(Appeals) failing which the Ld. CIT(Appeals) shall be at liberty to pass appropriate order in accordance with law and merits based on the materials available on the record. Thus, the grounds raised by the assessee are allowed for statistical purposes.

8. In the result, the appeal of the assessee is allowed for statistical purposes.

Order pronounced in the open Court on 26/05/2025.

Sd/-
(Sanjay Awasthi)
Accountant Member

Sd/-
(Duvvuru RL Reddy)
Vice-President (KZ)

Kolkata, the 26th day of May, 2025

*Copies to :(1) Jyoti Kumari,
Dagarua Hat, B.O.,
Barsauni, Purnia-854326, Bihar*

*(2) CIT(A)
Income Tax Department,
New Delhi, Income Tax Office,
North Block, Delhi-110001*

*(3) Commissioner of Income Tax (Appeals),
NFAC, Delhi;*

(4) CIT - ;

- (5) *The Departmental Representative;*
(6) *Guard File*

TRUE COPY

By order

*Assistant Registrar,
Income Tax Appellate Tribunal,
Kolkata Benches, Kolkata*

Laha/Sr. P.S.